

# Virginia Department of Taxation

## Application for Sales and Use Tax Exemption for Nonprofit Organizations

- Please read instructions carefully before completing this form.
- For assistance call (804) 371-4023
- Completed form can either be mailed or faxed to: **Virginia Department of Taxation**  
**Nonprofit Exemption Unit**  
**Post Office Box 27125**  
**Richmond, VA 23261-7125**  
**FAX Number - (804) 786-2645**

### Section I - Part 1: Reason For Submitting Form:

Please check the appropriate box that applies to your request. *See page 1 of the instructions.*

- ☐ New Exemption Application ☐ Renewal Application

### Part 2 - Internal Revenue - Exempt Designation:

If your organization is exempt from federal income tax under §§ 501(c)(3) or (c)(4), please check the appropriate box. *See page 1 of the instructions.*

- ☐ §501(c)(3) ☐ §501(c)(4)

### Section II - Business Information:

1. Enter the Legal Name of the Organization: \_\_\_\_\_
2. Enter the organization's Federal Employer Identification Number (FEIN): \_\_\_\_\_
3. Enter the Physical address of the organization. *See page 1 of the instructions.*  
Street \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_  
E-mail address \_\_\_\_\_
4. Enter the address if different from the physical address, where the financial records of the organization are available for public inspection. *See page 1 of the instructions.*  
\_\_\_\_\_
5. Enter the name and mailing address of a contact person for the organization. *See page 2 of the instructions.*  
Name \_\_\_\_\_ Telephone Number \_\_\_\_\_  
Title \_\_\_\_\_  
Street \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_  
FAX Number \_\_\_\_\_ E-mail address \_\_\_\_\_
6. Check the box that best describes the primary purpose of the organization (choose only one). *See page 2 of the instructions.*  

<input type="checkbox"/> Civic and Community Service	<input type="checkbox"/> Educational
<input type="checkbox"/> Church	<input type="checkbox"/> Medical
<input type="checkbox"/> Cultural	<input type="checkbox"/> Other

### Section III – Nonprofit Church – Apply for an Exemption:

7. If you are a church applying for a sales and use tax exemption, check only one box below.

*See page 2 for detailed instructions.*

- ☐ Form ST-13A – ***Stop here if you have made this selection.*** You have completed the process for applying for the ST-13A exemption certificate. Your organization will not be assigned a tax-exempt number. If applying online, you may download your exemption certificate now. If completing a paper application, mail form to the department for processing. Your exemption certificate will be mailed to you once approved by the department.
- ☐ Tax-Exempt Number – If you have made this selection, proceed to Section V– Financial Information.

### Section IV – Exempt From Collecting Sales Tax or Exempt on Purchases of Taxable Services:

If your organization is exempt from collecting the sales tax or exempt from paying sales tax on taxable services as of June 30, 2003, complete Part I or Part II below. *See pages 2-3 of the instructions.*

8. **Part I:** If your organization was granted an exemption from collecting the sales and use tax by the Department or it falls within the same class of an organization exempt from collecting sales and use tax on June 30, 2003, check the box below that best describes your charitable purpose. If no, proceed to Part II of question 8. *See pages 5-6 before making a selection.*

**Part II:** If your organization was granted an exemption from paying sales tax on taxable services as of June 30, 2003, select the box for “Exempt on Taxable Services”. If no, select “Other” and proceed to question 9. *See pages 5-6 before making a selection.*

***\*\*You may only select one box in this section\*\****

- ☐ Blind, Deaf, Hearing Impaired, Drug Abuse Program and Musically Talented Children of Virginia
- ☐ Cancer Organizations
- ☐ Cardiovascular Organizations
- ☐ Diabetes Organizations
- ☐ Exempt on Taxable Services
- ☐ Food Banks
- ☐ Fundraising For Elementary or Secondary Schools (Parent Teacher Association)
- ☐ Lung Organizations
- ☐ Noncommercial Educational Telecommunications Entity
- ☐ Nonsectarian Youth Organizations
- ☐ Nutrition Programs
- ☐ Physical Education Programs
- ☐ Provide Food Packages at Reduced Prices
- ☐ Supports Public Libraries
- ☐ Training and Education in Law Enforcement
- ☐ Virginia Federation of Humane Societies
- ☐ Volunteer Fire Department and Rescue Squads
- ☐ Volunteer Medical Service Organizations
- ☐ Youth Symphony Orchestras
- ☐ Other

**Section V - Financial Information:**

9. Enter the total dollar amount of the organization's annual gross revenue (AGR), fundraising expenses, and administrative cost for the previous year. *See page 3 for detailed instructions.*
- a) Enter the organization's total annual gross revenue for the previous year. \_\_\_\_\_
- b) Enter the organization's total fundraising expenses incurred for the previous year. \_\_\_\_\_
- c) Enter the organization's total administrative cost for the previous year. \_\_\_\_\_

**Section VI - Total Purchases and Sales Made in Virginia:**

10. **Part I:** Enter the total dollar amount of taxable purchases to be made in Virginia for the next year, the current year, and the total taxable purchases made in the preceding year. Do not include the sales tax. Estimates are acceptable. *See page 3-4 of the instructions.*

**Annual Purchases Subject to Sales and Use Tax in Virginia**

<b>2009</b>	
<b>2008</b>	
<b>2007</b>	

**Part II:** Enter the total dollar amount of tangible personal property to be sold in Virginia for the next year, the current year, and the total of tangible personal property sold in preceding year. Do not include the sales tax. Estimates are acceptable. Failure to provide this information shall be the basis for the Department to refuse to exempt your organization. *See pages 3-4 of the instructions.*

**Annual Sales Subject to Sales and Use Tax**

*(Complete only if you are exempt from collecting the sales and use tax on items sold in Virginia).*

<b>2009</b>	
<b>2008</b>	
<b>2007</b>	

11. Are you required to file a federal Form 990 or 990 EZ with the IRS? *See page 4 of the instructions.*

☐ **YES**

☐ **NO**

If yes, you must attach a copy of the form. If no, please provide the names, addresses and telephone numbers of only two members of the Board of Directors.

**NAME**

**ADDRESS**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

12. Is the organization subject to Chapter 5 (§ 57-48 *et seq.*) of Title 57 of the Code of Virginia, relating to charitable solicitation of contributions? *See page 4 of the instructions.*

☐ **YES**

☐ **NO**

If YES, you must provide proof of compliance. Proof of compliance shall be documentation, which reflects registration with the Virginia Department of Agriculture and Consumer Services (VDACS). For additional information, please contact VDACS at (804) 786-2042 or visit their web page at <http://www.vdacs.virginia.gov/allforms.html#Consumer>.

**Section VII - Signature:**

**I declare that this organization's financial information is true, accurate, and complete.**

\_\_\_\_\_  
**Authorized Representative** Date \_\_\_\_\_

**MAILING INFORMATION: Send completed form with attachments or change of address to:**

**Virginia Department of Taxation  
Office of Customer Services  
Nonprofit Exemption Unit  
Post Office Box 27125  
Richmond, Virginia 23261-7125  
Telephone Number (804) 371-4023  
Fax: 804-786-2645**

**OR**

**Virginia Department of Taxation  
Office of Customer Services  
Nonprofit Exemption Unit  
600 East Main Street  
Richmond, Virginia 23219  
Telephone Number (804) 371-4023  
Fax: 804-786-2645**